

**Minutes of the April 8, 2019
Regular Meeting of the Yancey County Board of Commissioners
Held at 6:00 pm in the Yancey County Courtroom
Yancey County Courthouse, Burnsville, North Carolina**

Present at the meeting held April 8, 2019 were Chairman Jeff Whitson, Commissioner Mark Ledford, Commissioner Jill Austin, Commissioner David Grindstaff, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, Planning and Economic Development Director Jamie McMahan, County Attorney Donny Laws, Tax Administrator/Assessor Danny McIntosh, Board Clerk Sonya Morgan, members of the media, and members of the general public.

Call to Order

Chairman Whitson welcomed those in attendance and called the meeting to order.

Invocation and Pledge of Allegiance to the Flag

Chairman Whitson delivered the invocation. Commissioner Riddle led in the Pledge of Allegiance to the Flag.

Approval of the Agenda

Chairman Whitson made a motion to amend the agenda to remove Closed Session and approve. Commissioner Austin seconded the motion. By unanimous vote, the agenda was amended and approved. (Attachment A)

Consent Agenda

Chairman Whitson read through the items on the consent agenda, which included:

- Approval of minutes for Regular Meeting & Closed Session March 11, 2019
- Approval of minutes for Special Meeting March 30, 2019
- Approval of appointment of Darlene Marsh as Yancey County representative to the WAMY Board of Directors (Attachment B)
- Approval of iWorQ Service Agreement (Attachment C)
- Approval of RESOLUTION Setting the Date and Time of the Annual Burnsville Christmas Parade (Attachment D)
- Approval of Contract between TRHD & Yancey County for Building Inspections Dept. Clerical Services (Attachment E)
- Approval of Professional Services Agreement between TRHD & Yancey County for Drug Screening Services (Attachment F)
- Approval of Tax Office Refund Request (Attachment G)
- March 2019 Tax Collection Reports – Informational (Attachment H)
- Yancey County 2019-2020 Budget Calendar – Informational (Attachment I)

Chairman Whitson asked for a motion to approve the items on the consent agenda. Commissioner Grindstaff made a motion to approve the consent agenda, which was seconded by Commissioner Riddle. By unanimous vote, the consent agenda was approved.

PATH & M-Y Healthy Families

Schell McCall, Executive Director with Partners Aligned Toward Heath (PATH), began her presentation by sharing informational items. Ms. McCall reported that the 10th Annual Burnsville Fit Families 5K would be held on May 11 and that anyone under 18 runs for free. Ms. McCall reminded everyone of the upcoming 4th Annual Sizzlin' Summer Series, which includes family-friendly events for all ages. Ms. McCall asked the Board for sponsorship, as they have provided in past events. She indicated that there was no cost involved in the sponsorship. Commissioner Riddle made a motion to approve sponsorship of the event, with Commissioner Austin providing a second. By unanimous vote, the motion was carried.

Schell McCall and Katie Bennett, with M-Y Healthy Families, presented together and discussed the issue of addiction in the community. Ms. McCall and Ms. Bennett provided a proposal for a three day training event, with nationally renown speaker Tonier Cain scheduled September 12 – 14, 2019. (Attachment J) The three- day event will begin Thursday evening, September 12, with a screening of Tonier Cain's movie. Friday, September 13 is scheduled as an in-service professional development day for employees of the sheriff's department, health department, and DSS, with a goal to break down barriers for those affected by addiction. The event will wrap up with celebration on the Town Square on Saturday, September 14. Ms. McCall and Ms. Bennett asked the Board for their sponsorship for this event as well, at no cost to the county. Commissioner Riddle made a motion to approve sponsorship for the event, with Commissioner Ledford seconding the motion. The Board voted unanimously to sponsor the event.

North Carolina Trappers Association

Joe Miller with the North Carolina Trappers Association spoke next and thanked the Board for allowing him to address the members. Wayne Robinson from McDowell County, also a member of the Trappers Association, accompanied Mr. Miller. Mr. Miller and Mr. Robinson addressed the Board and requested that they provide a letter of support for fox trapping. Mr. Miller stated that in the 1960s, legislation was passed removing the fox as a fur-bearer, which prevents the foxes to be taken by trapping. He stated that the only way to resolve this issue is to go county by county to have the designation removed. Mr. Robinson indicated that if the foxes cause any animal or property damage they could not be killed by any means. Mr. Miller requested letters be sent by the Board to the House of Representatives and the NC Senate in support of establishing a season from November 1 to the last day in February for taking foxes with weapons and by trapping. Mr. Robinson reported that this is trapping season in North Carolina. Commissioner Riddle asked if there had been any negative response to their request. Mr. Robinson and Mr. Miller indicated that there had not been. Mr. Robinson stated that the foxes are over populated and Mr. Miller stated that the trapping season would bring the fox population down to a sustainable level. Mr. Miller showed the Board one of the humane traps used to trap the foxes and demonstrated its use by trapping his hand. Commissioner Ledford asked about the laws governing trapping and Mr. Miller reported that county local laws govern fox trapping. Commissioner Grindstaff made a motion to send a letters supporting the establishment of a season for taking foxes with weapons and by trapping, with Commissioner Ledford providing a second. By unanimous vote, the motion was carried. (Attachment K)

MY Habitat for Humanity & MY WAMY

Melissa Soto, Executive Director with Watauga, Avery, Mitchell, Yancey Community Action, Inc. (WAMY) addressed the Board to provide an update on WAMY. Ms. Soto distributed a copy of the 2017-18 WAMY Community Action Annual Report and highlighted some of the major achievements including serving 688 people, helping 62 have warmer and safer homes, enrolling 350 children in after school and summer camp, helping 76 people work toward self-sufficiency, providing 120 with garden vouchers, and referring 800 to proper community organizations. Mr. Soto indicated that funding for WAMY is comprised 76% of multiple grants and 26% private donations, and 89% of all funds go directly to client services. Ms. Soto then provided a copy of the WAMY Community 2018-19 Community Needs Assessment, which she indicated took 6 -9 months to complete and is the result of surveys of elected official, human services, and individuals with low income. Yancey County returned more surveys than any other county. Ms. Soto reported that the #1 need is childcare due to availability and affordability and the need full time summer care. The #2 need is education and employment from business and residents. The business sector reported having difficulty hiring qualified employees and those with soft skills. She reported that the #3 need was housing availability and affordability and #4 was lack of transportation. The #5 was senior services, with this population growing; it was identified as a significant need in all four counties.

Starli McDowell, WAMY Development Director for Mitchell and Yancey counties, then addressed the Board. Ms. McDowell reported that housing is becoming one of the largest issues. She reported that our residents in Mitchell and Yancey counties are "aging in place" in same house resulting rundown homes seniors cannot afford to fix. Ms. McDowell explained that Habitat for Humanity has expanded to provide simple home repairs. Ms. McDowell indicated that when a need is identified, Habitat will provide the volunteer labor base and WAMY will provide resources for those projects. Ms. McDowell indicated that WAMY would be going to churches and faith-based organizations for

resources in the community where the need is located to try to keep people in their homes. Chairman Whitson thanked Ms. Soto and Ms. McDowell for their presentation and the work they do.

Cane River Park Update

Jeff Howell was unable to attend the meeting. County Manager Austin provided a status report on the Cane River Park project (Attachment L). She reported that the project is on hold until the county hears from US Fish & Wildlife regarding the elktoe mussel.

County Manager's Report

County Manager Austin began her report with the NC Community Care Network Assumption Agreement tabled from last month. County Manager Austin reported that county staff had looked at other comparable rentals, with the average cost for office space of \$61.33 per month - \$736 per year. County Manager Austin indicated the NC Community Care Network stated that they could tolerate a small increase over the \$60 per month in the current lease agreement. Commissioner Ledford made a motion to approve the lease agreement at the rate of \$61.33 per month, with Commissioner Riddle providing a second. By unanimous vote, the motion was carried. (Attachment M)

County Manager Austin then presented RESOLUTIONS OF YANCEY COUNTY AND THE TOWN OF BURNSVILLE REGARDING DESIGNATIONS OF BUILDING INSPECTORS. County Manager Austin reported that passing the resolution would make the Town of Burnsville building inspectors employees of the county and vice versa when either jurisdiction relied on the other for backup. Commissioner Riddle made a motion to pass the resolution, with Commissioner Austin providing a second. The Board voted unanimously to pass the resolution. (Attachment N)

County Manager Austin next discussed methane levels at the landfill. She indicated that since the Energy Xchange is no longer operational, that the torch is no longer burning the methane gas generated by the landfill. County Manager Austin provided a fee schedule for engineering services to light the torch, install sensors, and monitor the system remotely. She said the engineering firm estimated a cost of approximately \$10,000 for the project, but had not provided an actual proposal. A discussion ensued between the Board with Dr. Boyd and Eron Theile from Mayland Community College who were in attendance at the meeting. Commissioner Ledford indicated he would like more information on the project and Chairman Whitson indicated that the matter could be discussed further during the budget session.

County Manager Austin then reported that county staff is continuing to dispose of surplus property. She indicated that there is a John Deere backhoe that is jointly owned by Yancey and Mitchell Counties located at the landfill. County Manager Austin stated that the resolution that was passed at the March 2019 regular meeting allowed her to dispose of personal property valued at less than \$30,000 and that the backhoe may actually bring more than that amount. County Manager Austin reported that Mitchell County has agreed to allow Yancey County to sell the backhoe on govdeals.com and split the proceeds of the sale with Yancey County. County Manager Austin asked the Board to grant her the authority to sell the backhoe on govdeals.com per the agreement with Mitchell County. Chairman Whitson entertained a motion giving her permission to sell the backhoe on govdeals.com and split the proceeds with Mitchell County. Commissioner Ledford made the motion, with Commissioner Grindstaff providing a second. By unanimous vote, the motion was carried.

County Manager Austin then asked the Board to approve the contract for the upcoming financial audit. Finance Officer Burleson reported that the contract was for a set amount for a three-year period. Commissioner Riddle made a motion to approve the contract, with Commissioner Austin providing a second. By unanimous vote, the contract was approved. (Attachment O)

County Manager Austin then requested that the Board send a letter of support to the DOT for the transit project for 2021. She reported that the \$750,000 grant would require a 10% match and would be used for transportation facilities. Commissioner Grindstaff made a motion to send the letter of support, with Commissioner Riddle providing a second. The Board voted unanimously to send the letter of support to the DOT.

County Manager Austin reported that upset bid process for the Old Burnsville Hospital is ongoing. She also indicated that the Yancey Community Center, formerly the Yancey Senior Center,

would be holding its grand opening on Thursday, April 11, 2019. The Yancey Community Center, which is open to the public, will be serving lunch and will have a salad bar. Seniors over 60 eat for free.

County Attorney's Report

County Attorney Donny Laws stated he had nothing to report to the Board this month.

County Commissioners' Report

Commissioner Grindstaff asked that department heads be required to provide a list of their duties for informational purposes to assist the Board members as they work on the budget.

Public Comments

Tom Robinson spoke on his views on the Russian collusion investigation.

Eron Thiele with Mayland Community College (MCC) provided an update on MCC events occurring in May.

Micheal Graff presented information on RBGD Grant for TRACTOR for the purchasing equipment, including a stone mill to process dry corn meal and grits. Mr. Graf asked that the Board to pass a resolution requested by the USDA agreeing to apply for financial assistance and have the County Manager and Clerk sign all documents relating to the USDA Rural Development RBDG grant. Commissioner Riddle made a motion to pass a resolution, with Commissioner Ledford providing a second. By unanimous vote, the motion was carried. (Attachment P)

Marvin Taylor spoke about an article written about him.

Adjournment

Having no further business, Commissioner Riddle made a motion to adjourn, with Commissioner Ledford seconding the motion. The Board of Commissioners voted unanimously to adjourn.

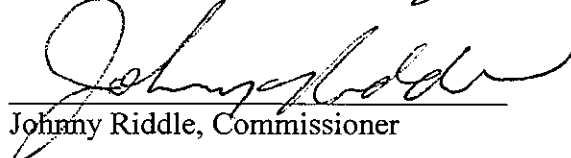
Approved and authenticated this the _____ 13th _____ day of May 2019.


Jeff Whitson, Chairman

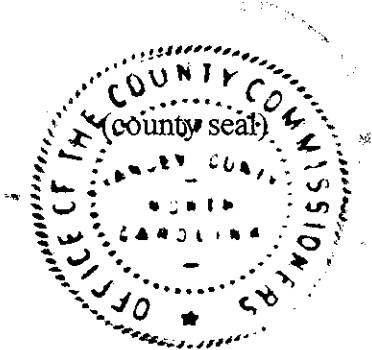
Mark Ledford, Vice Chairman

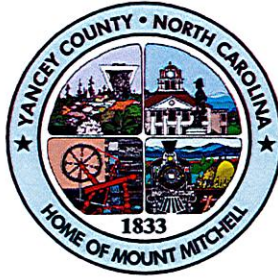

Jill Austin, Commissioner


David Grindstaff, Commissioner


Johnny Riddle, Commissioner


Sonya Morgan, Clerk to the Board





Attachment A

**AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
REGULAR BUSINESS MEETING
APRIL 8, 2019
6:00 PM**

- I. Call to Order – Chairman Jeff Whitson**
- II. Invocation and Pledge of Allegiance to the Flag**
- III. Approval of the Agenda**
- IV. Consent Agenda**
 - a. Approval of minutes for Regular Meeting & Closed Session March 11, 2019**
 - b. Approval of minutes for Special Meeting March 30, 2019**
 - c. Approval of appointment of Darlene Marsh as Yancey County representative to the WAMY Board of Directors**
 - d. Approval of iWorQ Service Agreement**
 - e. Approval of RESOLUTION Setting the Date and Time of the Annual Burnsville Christmas Parade**
 - f. Approval of Contract between TRHD & Yancey County for Building Inspections Dept. Clerical Services**
 - g. Approval of Professional Services Agreement between TRHD & Yancey County for Drug Screening Services**
 - h. Approval of Tax Office Refund Request**
 - i. March 2019 Tax Collection Reports – Informational**
 - j. Yancey County 2019-2020 Budget Calendar - Informational**
- V. PATH & M-Y Healthy Families – Schell McCall & Katie Bennett**
- VI. North Carolina Trappers Association – Joe Miller**
- VII. MY Habitat for Humanity & MY WAMY – Starli McDowell**
- VIII. Cane River Park Update – Jeff Howell**
- IX. County Manager's Report – Lynn Austin**
- X. County Attorney's Report – Donny Laws**
- XI. County Commissioners' Report**
- XII. Public Comments**
- XIII. Closed Session**
- XIV. Adjourn**

Fw: Yancey County Representative

Attachment B

Darlene Marsh

Wed 3/6/2019 11:28 AM

To: Sonya Morgan <Sonya.Morgan@yanceycountync.gov>;

If you will just lead me through the process, I would be most appreciative!!

Darlene I. Marsh, BSW III
Adult Services Social Worker
(828)682-6148

From: Melissa Soto <Melissa@wamycommunityaction.org>

Sent: Wednesday, March 6, 2019 9:30 AM

To: Lynn Austin

Cc: Darlene Marsh

Subject: Yancey County Representative

Ms. Austin,

First of all, let me congratulate you on your appointment as County Manager for Yancey County! I would love to set up a time to come by and meet with you and tell you about what WAMY is doing in Yancey County.

The reason for my email is to ask that the Yancey County Commissioners consider appointing Darlene Marsh, of the Yancey County Department of Social Services as a Yancey County representative to our WAMY Board of Directors. I met with Darlene yesterday and I think she would be a marvelous addition to our Board. We are moving toward more services for our senior population and her experience in Adult Protective Services would be invaluable.

Darlene will be in touch with you soon to see if there is paperwork she needs to complete to officially request this appointment. Thank you so much for adding this to the agenda and I look forward to meeting you soon!

Melissa Soto

Executive Director

WAMY Community Action, Inc,

(828) 264-2421

www.wamycommunityaction.org



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sales@iworq.com

(888) 655-1259

Yancey County	Quote creation: 4/4/2019
110 Town Square Burnsville, NC 28714	Prepared by: Brady Hunsaker

1. QUOTE

Yancey County - hereafter known as "Customer", enters into the following Service Agreement with iWorQ Systems, "iWorQ", headquartered in Logan, UT. Customer will pay an annual fee for the services and a one-time setup fee detailed below:

Population: 17,614

<u>Applications and Services</u>	<u>Package Price</u>	<u>Billing</u>
Portal Home – for permits and licenses - Web form/link for city website - Citizens and contracts can fill out and submit applications, make payments, or upload documents - Two-way communication - Upload images and pdf files - Includes Premium Data Package for data storage and upload (25 MB upload and 100 GB total file storage)	\$2,500	Annual
Payment Processing - Credit/debit card processing via iTransact - Merchant account and gateway via iTransact - Payments recorded/tracked in iWorQ <i>NOTE: iTransact has additional Fees associated with their processing</i>	Included	Annual
ANNUAL TOTAL	\$2,500	

Set up and data conversion	WAIVED	Once
Grand total due	\$2,500	

1.1. Notes

- 1- Invoices for amount will be sent out 2 weeks after signature. Terms of the invoicing is Net 30 days.
- 2- Invoices may be prorated upon customer request.
- 3- This quote is provided at the customer's request and is good for 30 days.





sales@iworq.com

(888) 655-1259

4- This quote cannot be disclosed or used to compete with other companies.

2. ADDITIONAL SERVICES

iWorQ provides additional applications and services that can be purchased as part of your iWorQ solution. These can be added to the customer's annual cost, upon request.

Onsite Backup - iWorQ will send a *.BAK on a scheduled basis to an FTP server maintained by the customer.	\$500	Annual
Additional letters/forms/permits	\$100 each	Annual

A project quote must be requested for any custom development outside of iWorQ existing features and functions. Project timelines, scope, and cost vary depending upon the request.

3. GUIDELINES

3.1 Getting started

iWorQ will assign an account manager to your account to begin the setup and training process upon contract signature.

Send the signed service agreement to iWorQ Systems:

Email: bhunsaker@iworq.com

Fax: 1 (866) 379-3243

Mailing address:

PO Box 3784

Logan, UT 84323

Physical address:

1125 W. 400. N. Suite 102

Logan, UT 84321

3.2 Billing information

iWorQ will invoice Customer on an annual basis. Customer reserves the right to cancel service at any time by providing iWorQ a 30-day written notice.

3.3 Data conversion

As part of the project set up, iWorQ may provide a data conversion service. This service consists of importing data, sent by the Customer, in an electronic (relational database) format. iWorQ provides contact information and an upload site where the electronic data can be sent. Additional costs apply for data that does not meet the criteria listed above.





sales@iworq.com

(888) 655-1259

4. SERVICES and SUPPORT

4.1 Data ownership

All customer data remains the property of the customer. Customer can request data electronically or on disk, upon cancellation of Service Agreement.

4.2 FREE training

iWorQ provides FREE training and support. iWorQ provides webinars, phone support, written manuals, web videos, documentation and help files. Training is available to any Customer with a login.

4.3 FREE updates

All updates, bug fixes, and upgrades are FREE to the Customer. iWorQ is a web-based application. Customer only needs to login to get any updates to the applications.

4.4 FREE support

Customer support and training are FREE and available from 8:00 A.M. to 5:00 p.m. Mountain Standard Time.

4.5 FREE data back up

iWorQ does back-ups twice weekly and offsite once weekly.

4.6 Proprietary letters/forms

Letters and forms, including permits, certificates, or other documents must be owned by the customer and have a clear copyright.

4.7 Data upload and storage limits

Standard data plan includes uploads of up to 3 MB per file and 10 GB total storage. iWorQ offers a premium data plan available for an additional annual cost.

4.8 Software Terms and Limitations

The iWorQ Software is the proprietary information and a trade secret of iWorQ, Systems Inc. and this agreement grants no title or rights of ownership with the Software. Customer shall not permit any user or other party to, (a) copy or otherwise reproduce, reverse engineer or decompile all or any part of the iWorQ Software, (b) make alterations to or modify the Software. (c) grant sublicenses, leases or other rights, or (d) permit any party access to the Licensed Software for purposes of programming against it.





sales@iworq.com
(888) 655-1259

5. SET-UP & BILLING INFORMATION

5.1 Implementation information

Primary Contact(s) Lynn Austin Title Yancey County Manager
Phone (828) 682-3971 Cell (828) 777-4562 Email lynn.austin@yanceycountync.gov
Secondary Contact(s) Abel Wilson Title _____
Phone (828) 682-1868 Cell (828) 284-9348 Email abel.wilson@yanceycountync.gov

5.2 Billing information

Billing Contact Brandi Burleson Phone (828) 682-3971 Cell _____
Email brandi.burleson@yanceycountync.gov Prefer to receive invoice by email? Yes ☒ No ☐
Billing Address 110 Town Square, Room # 11
City Burnsville State NC Zip 28714
PO# N/A (if required) Tax exempt ID# 56-6000453

6. SIGNATURE

Signature of this Agreement is based on the understanding and acknowledgement of the terms and conditions stated within this Service Agreement.

(828) 682-3971 (828) 777-4562 lynn.austin@yanceycountync.gov
(Phone) (Mobile) (Email)
Lynn Austin Lynn Austin - Co Mgr 4-12-19
(Signature) (Print Name & Title) (Date)



Attachment D

COUNTY MANAGER
Lynn Austin



COMMISSIONERS
Jill Austin
David Grindstaff
Mark Ledford
Johnny Riddle
Jeff Whitson

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

RESOLUTION SETTING THE DATE AND TIME OF THE ANNUAL BURNSVILLE CHRISTMAS PARADE

WHEREAS, the residents of Yancey County and visitors alike make it a part of their annual tradition to attend the Burnsville Christmas parade; and,

WHEREAS, churches, schools, local organizations, and individuals work on floats, costumes, practice for performances, and prepare vehicles to participate in the parade; and,

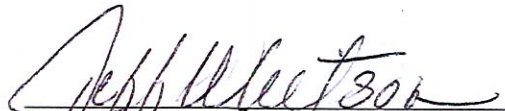
WHEREAS, the parade has traditionally been held on the first Saturday in December; and,

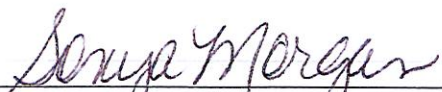
WHEREAS, the Yancey County Chamber of Commerce specifies under the EVENTS on their website that the Christmas Parade takes place the first Saturday in December; and,

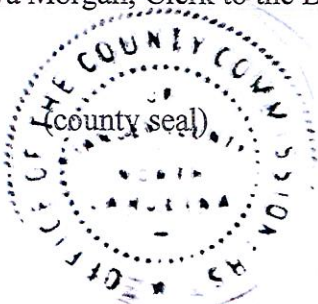
WHEREAS, having the date and time for the parade set at the same time each year allows for long term planning for participation in the annual Christmas parade event, and helps the citizens avoid conflicts with other events they would like to schedule that might otherwise take place along the parade route at the time of the parade.

THEREFORE, be it resolved that the Yancey County Board of Commissioners request that the Yancey County Chamber of Commerce set the date and time of the Burnsville Christmas Parade as the first Saturday in December at 1:00 p.m., with an inclement weather date of the second Saturday in December at 1:00 p.m.

ADOPTED this the 8th day of April 2019 by the Yancey County Board of Commissioners.


Jeff Whitson, Chairman

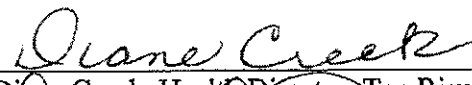

Sonya Morgan, Clerk to the Board



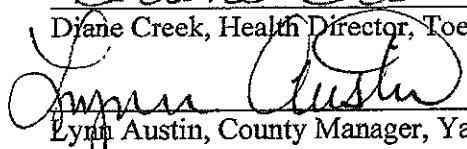
**Contract between
Toe River Health District (Yancey County Health Department)
and
Yancey County Government (Building Inspections Department)**

- I. Purpose:** to provide clerical support for Yancey County Government Building Inspections (BI) Department. The BI Clerical employee is managed by the Yancey County Health Dept. (YCHD). The BI department is located within YCHD. This clerical position is for a 0.5 FTE employee.
- II. Length of Agreement:** March 11, 2019 through March 31, 2020.
- III. Terms and Conditions:** This agreement may be terminated with thirty (30) days written notice by any party.
- IV. Yancey County Government – YCG BI – agrees to:**
 - 1. Assist YCHD with training needs for BI Clerical Staff.
 - 2. Provide access to iWorqs, data management system for BI.
 - 3. Pay TRHD for 0.5 FTE clerical position, at \$18.96/hr. Hourly rate subject to change due to pay increase.
 - 4. Attend meetings needed for positive communication between agencies.
- V. Toe River Health District – Yancey County Health Department agrees to:**
 - 1. Manage 0.5 FTE clerical position within TRHD policies and procedures.
 - 2. Ensure adequate service times to meet the needs of the public, within normal business hours of 8AM-430PM M-F.
 - 3. Attend meetings as needed for positive communication between agencies.

Both agencies agree to bring any comments or concerns to table as necessary to ensure services are being provided as expected.



Diane Creek, Health Director, Toe River Health District



Lynn Austin, County Manager, Yancey County Government



Attachment F

PROFESSIONAL SERVICES AGREEMENT

BETWEEN
TOE RIVER HEALTH DISTRICT (YANCEY COUNTY HEALTH DEPARTMENT)
AND
YANCEY COUNTY GOVERNMENT

This agreement between Toe River Health District (Yancey County Health Department) and Yancey County Government for the sole purpose of drug screening services for Yancey County Government Employees is made as of the 28 day of March, 2019. These services are required for Yancey County Government and will be provided by Yancey County Health Department.

Scope of Services:

YCHD will provide for the collection of urine and oral fluid samples for the purpose of screening Yancey County Employees (client) for the presence of illegal drugs in their system.

Cost of Service:

This service is provided at:

\$40 per urine collection test or oral fluid collection test.

\$40 DOT Urine collection Drug Screen

Laboratory Analysis:

All samples, unless otherwise arranged, will be tested by LabCorp, a Substance Abuse and Mental Services Health Administration (SAMSHA) approved and regulated laboratory. Samples will be picked up daily by laboratory courier.

Reporting:

Results will be communicated from LabCorp, to Yancey County Health Department. Yancey County Health Department will provide results to Yancey County Government officials via secure email. Yancey County Health Department may provide results to the client if they request results.

Collection Procedure:

All collections will afford the client privacy and dignity. All collections will take place at the Yancey County Health Department. The collection protocol is posted at the collection site and provided to the client for their information. Clients are not permitted to leave the premises once they are signed in for the drug screening test.

Collection times are Monday –Friday 8:30 am to 3:30 pm at the Yancey County Health Department.



The Parties hereto agree as set forth below:

YANCEY COUNTY GOVERNMENT

YCG shall:

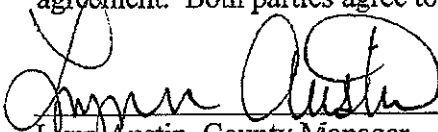
1. County supervisor and employee will complete the Yancey County Health Department Drug Screening Request Form. The employee will need to bring the form to designated staff at YCHD. The Drug Screening Request Form includes the tests to be performed, client's consent for the drug screening test, release of information, and the party responsible for payment (client or YCG).
2. Contact YCHD to confirm potential dates and times for client appointment.
3. Notify the client about the date and time to arrive at the YCHD for the drug screening test

TOE RIVER HEALTH DISTRICT (YANCEY COUNTY HEALTH DEPARTMENT)


YCHD shall:

1. Create client account upon receipt of the Yancey County Government Drug Screening Request Form
2. Upon client arrival:
 - a. Verify client's ID. If client doesn't have photo ID, client will need to be accompanied by YCG Supervisor to confirm client ID and YCHD will take photo for client record.
 - b. Accept payment and provide receipt of payment (if client responsible for payment)
3. Notify YCG of drug testing outcome: client kept appointment, specimen collected and sent for testing; client refused testing; or client did not show.
4. Submit monthly invoice to YCG for tests provided in the previous month.

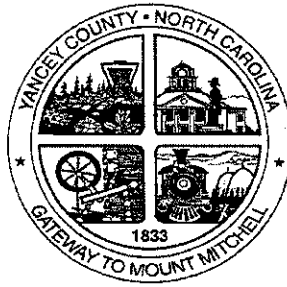
This Agreement is effective upon signatures of responsible parties and will remain in effect until cancellation by either party with 30 days written termination notice or upon written mutual agreement. Both parties agree to work together to resolve any conflicts that may arise.


Lynn Austin, County Manager
Yancey County Government

Date 4-12-19


Diane Creek, Health Director
Toe River Health District

Date 4/11/19



Attachment G

YANCEY COUNTY TAX OFFICE

110 Town Square, Room 2 * Burnsville, North Carolina 28714

Phone: (828) 682-2198 * Fax (828) 682-4817

Email: danny.mcintosh@yanceycountync.gov

Regular Meeting of the Board of Commissioners April 8 2019

Refund request:

BRENDA JAMERSON WILSON

PIN: 979900132755000 (181 HOLCOMBE BR RD) Property owner found that the property had been assessed as land size of 0.41 acres and not as 0.174. Records indicate that this condition has existed since a split of the property in 2014 and was the result of a tax office clerical error (NCGS 105-381). The property record has been corrected for the 2019 tax year. The result of the billing and payment of taxes for the past four years is as follows:

2015 Excess tax collected \$3.70

2016 Excess tax collected: \$4.39

2017 Excess tax collected: \$4.39

2018 Excess tax collected: \$4.39

Total excess tax collected during the past four years: \$16.87

Property owner did request in writing that the tax paid be refunded.

Assessor's opinion: Pursuant to North Carolina General Statute 105-381 refund is indicated and recommended in the amount of \$16.87.

YANCEY COUNTY TAX ADMINISTRATION

Attachment H

Bank Card Register for Date Range:

03/01/2019 to 03/31/2019

Bill	Name	Credit Amount	Card Fee	Total
V201800645	PETERSON, SAMUEL KEVIN	\$15.10		\$15.10
	Vehicle Total:	\$15.10		\$15.10
	NonVehicle Total:			
	Total:	\$15.10		\$15.10

YANCEY COUNTY TAX ADMINISTRATION

End of Month Breakout

View Posted Payments in Date Range 03/01/2019 to 03/31/2019 for Vehicle

Description	Amount
Vehicle Payments	
County Vehicle Tax Payments 2018	\$651.96
County Vehicle Tax Payments 2017	\$119.64
County Vehicle Tax Payments 2016	\$46.24
County Vehicle Tax Payments 2015	
County Vehicle Tax Payments 2014	
County Vehicle Tax Payments 2013	
County Vehicle Tax Payments 2012	
County Vehicle Tax Payments 2011	
County Vehicle Tax Payments 2010	
County Vehicle Tax Payments 2009	
County Vehicle Tax Payments 2008	
County Vehicle Interest	\$23.28
County Vehicle Total Payments	\$841.12
Burnsville VFD Vehicle Tax	\$3.74
South Toe VFD Vehicle Tax	\$8.97
Newdale VFD Vehicle Tax	\$14.81
West Yancey VFD Vehicle Tax	\$9.78
Egypt/Ramseytown VFD Vehicle Tax	\$12.69
Clearmont VFD Vehicle Tax	\$9.18
Double Island VFD Vehicle Tax	\$2.92
Pensacola VFD Vehicle Tax	\$9.02
VFD Vehicle Interest	\$2.23
VFD Vehicle Total Payments	\$73.34
Town of Burnsville Vehicle Tax	\$59.86
Town of Burnsville Vehicle Interest	
Town of Burnsville Vehicle Total Payment	\$59.86
State Vehicle Interest	\$7.69
Vehicle Total Payments	\$982.01
Vehicle BankCard Amount	\$15.10
Vehicle BankCard Fee	

04/01/2019

PRICES CREEK FIRE DISTRICT Vehicle Tax			\$325.85
	\$83.23	\$66.91	\$175.71
County Vehicle Interest			\$2,402.64
	\$133.05	\$1,087.01	\$1,182.58
TOWN OF BURNSVILLE Vehicle Interest			\$24.23
	\$1.70	\$14.52	\$8.01
BURNSVILLE FIRE DISTRICT Vehicle Interes			\$73.55
	\$3.35	\$54.63	\$15.57
CANE RIVER FIRE DISTRICT Vehicle Interes			\$7.68
	\$1.11	\$5.44	\$1.13
EGYPT FIRE DISTRICT Vehicle Interest			\$1.85
	\$0.27	\$1.57	\$0.01
RAMSEYTOWN FIRE DISTRICT Vehicle Interes			\$0.61
	\$0.03	\$0.02	\$0.56
GREEN MOUNTAIN FIRE DISTRICT Vehicle Int			\$5.60
	\$0.90	\$3.52	\$1.18
JACKS CREEK FIRE DISTRICT Vehicle Intere			\$19.18
	\$0.38	\$8.18	\$10.62
BRUSH CREEK FIRE DISTRICT Vehicle Intere			\$1.81
	\$0.19	\$1.62	
CRABTREE FIRE DISTRICT Vehicle Interest			\$19.74
	\$1.82	\$10.10	\$7.82
SOUTH TOE FIRE DISTRICT Vehicle Interest			\$14.81
	\$1.35	\$6.34	\$7.12
PENSACOLA FIRE DISTRICT Vehicle Interest			\$25.27
	\$0.60	\$9.02	\$15.65
PRICES CREEK FIRE DISTRICT Vehicle Inter			\$47.35
	\$2.18	\$7.01	\$38.16
DMV Vehicle Interest			\$531.58
	\$84.16	\$264.34	\$183.08
Totals	\$15,876.22	\$21,655.38	\$7,571.01
			\$45,102.61

% Collected

Billed to Date

County Vehicle Tax 2018

\$19,297.33

27.91%

04/01/2019

Posting Report

03-01-2019 to 03-31-2019

04-01-2019
10:28 AM

I. Tax Collections + Releases

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
2010	\$90.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.00	\$0.00	\$103.00
2011	\$232.10	\$0.00	\$0.00	\$0.00	\$11.50	\$0.00	\$0.00	\$13.00	\$0.00	\$256.60
2012	\$118.76	\$0.00	\$0.00	\$0.00	\$0.00	\$4.91	\$0.00	\$11.83	\$0.00	\$135.50
2013	\$150.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.95	\$0.00	\$161.61
2014	\$1,945.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.14	\$9.96	\$0.00	\$1,956.95
2015	\$16,208.46	\$847.83	\$64.11	\$0.00	\$121.54	\$12.30	\$1.14	\$9.07	\$0.00	\$17,264.45
2016	\$10,201.04	\$24.83	\$27.41	\$100.32	\$427.50	\$14.62	\$105.07	\$57.31	\$13.26	\$10,971.36
2017	\$21,812.36	\$57.90	\$110.61	\$316.02	\$468.96	\$17.25	\$577.25	\$148.93	\$17.68	\$23,526.96
2018	\$566,742.20	\$7,431.67	\$11,063.38	\$5,938.75	\$4,220.09	\$1,348.40	\$9,901.03	\$9,873.46	\$2,752.55	\$621,271.53
TOTAL	\$619,501.43	\$8,362.23	\$11,265.51	\$6,355.09	\$5,249.59	\$1,397.48	\$10,585.63	\$10,147.51	\$2,783.49	\$675,647.96

II. Releases

	Current Year	Prior Year	TOTAL
General Fund	\$1,486.31	\$789.56	\$2,275.87
Burnsville	\$1.68	\$2.12	\$3.80
West Yancey	\$16.26	\$0.00	\$16.26
Egypt/Ramseytown	\$0.70	\$0.00	\$0.70
Clearmont	\$0.57	\$12.09	\$12.66
Double Island	\$0.00	\$0.00	\$0.00
Newdale	\$18.66	\$0.89	\$19.55

Transaction Type Report

03-01-2019 to 03-31-2019

Year	General	Fire	Penalty	Waste	Additional Fees	Principal	Interest	Advertising Cost	Legal Cost	Total
2011	\$38.60	\$0.00	\$0.00	\$0.00	\$0.00	\$38.60	\$5.56	\$0.00	\$0.00	\$44.16
2012	\$36.86	\$4.91	\$0.00	\$0.00	\$0.00	\$41.77	\$15.14	\$0.00	\$0.00	\$56.91
2013	\$66.41	\$0.00	\$0.00	\$0.00	\$0.00	\$66.41	\$32.33	\$0.00	\$0.00	\$98.74
2014	\$1,869.20	\$1.14	\$0.00	\$0.00	\$0.00	\$1,870.34	\$40.71	\$4.00	\$0.00	\$1,915.05
2015	\$16,121.06	\$1,044.80	\$14.81	\$0.00	\$0.00	\$17,180.67	\$5,028.68	\$12.00	\$0.00	\$22,221.35
2016	\$10,117.34	\$761.25	\$35.10	\$0.00	\$0.00	\$10,913.69	\$2,355.47	\$68.00	\$0.00	\$13,337.16
2017	\$21,720.20	\$1,704.87	\$150.51	\$0.00	\$0.00	\$23,575.58	\$2,915.29	\$164.00	\$0.00	\$26,654.87
2018	\$567,255.89	\$52,468.33	\$499.56	\$0.00	\$0.00	\$620,223.78	\$22,770.90	\$0.00	\$0.47	\$642,995.15
TOTAL	\$617,225.56	\$55,985.30	\$699.98	\$0.00	\$0.00	\$673,910.84	\$33,164.08	\$248.00	\$0.47	\$707,323.39

Adjustment / Release Report

03-01-2019 to 03-31-2019

Year	General	Penalty	Waste	Additional Fees	Principal	Interest	Advertising Cost	Legal Cost	Fire	Amount Due	County Net
2010	\$90.00	\$0.00	\$0.00	\$0.00	\$90.00	\$77.52	\$0.00	\$0.00	\$13.00	\$180.52	\$167.52
2011	\$193.50	\$0.00	\$0.00	\$0.00	\$193.50	\$144.54	\$0.00	\$0.00	\$24.50	\$362.54	\$338.04
2012	\$81.90	\$0.00	\$0.00	\$0.00	\$81.90	\$53.67	\$0.00	\$0.00	\$11.83	\$147.40	\$135.57
2013	\$84.25	\$0.00	\$0.00	\$0.00	\$84.25	\$45.92	\$0.00	\$0.00	\$10.95	\$141.12	\$130.17
2014	\$76.65	\$8.66	\$0.00	\$0.00	\$85.31	\$37.41	\$0.00	\$0.00	\$9.96	\$132.68	\$122.72
2015	\$87.40	\$9.86	\$0.00	\$0.00	\$97.26	\$32.95	\$0.00	\$0.00	\$11.19	\$141.40	\$130.21
2016	\$83.70	\$9.28	\$0.00	\$0.00	\$92.98	\$22.11	\$0.00	\$-4,611.00	\$9.07	\$-4,486.84	\$-4,495.91
2017	\$92.16	\$9.42	\$0.00	\$0.00	\$101.58	\$19.28	\$0.00	\$0.00	\$9.73	\$130.59	\$120.86
2018	\$1,486.31	\$57.49	\$0.00	\$0.00	\$1,543.80	\$233.31	\$0.00	\$-0.47	\$61.00	\$1,837.64	\$1,776.64
TOTAL	\$2,275.87	\$94.71	\$0.00	\$0.00	\$2,370.58	\$666.71	\$0.00	\$-4,611.47	\$161.23	\$-1,412.95	\$-1,574.18

Collections Receipts Report

03-01-2019 to 03-31-2019

Total general tax	\$617,225.56
Total fire tax	\$55,985.30
Total penalty	\$699.98
Total Waste Fees	\$0.00
Total Additional Fees	\$0.00
Total principal	\$673,910.84
Total interest	\$33,164.06
Total cost of advertising	\$248.00
Total legal	\$0.47
Total check overpayments	\$29.03
Total Prepaid Payments	\$3,569.75
Total Prepaid Applied	\$-729.60
Total misc	\$36,281.73
Grand total receipts	\$710,192.57

District Payment Report

03-01-2019 to 03-31-2019

Year	District Code	District Name	Amount
2012	007	BRUSH CREEK FIRE DISTRICT	\$4.91
2014	008	CRABTREE FIRE DISTRICT	\$1.14
2015	001	BURNSVILLE FIRE DISTRICT	\$845.71
2015	002	CANE RIVER FIRE DISTRICT	\$64.11
2015	005	GREEN MOUNTAIN FIRE DISTRICT	\$105.02
2015	006	JACKS CREEK FIRE DISTRICT	\$16.52
2015	007	BRUSH CREEK FIRE DISTRICT	\$12.30
2015	008	CRABTREE FIRE DISTRICT	\$1.14
2016	001	BURNSVILLE FIRE DISTRICT	\$24.83
2016	002	CANE RIVER FIRE DISTRICT	\$27.41
2016	003	EGYPT FIRE DISTRICT	\$6.85
2016	004	RAMSEYTOWN FIRE DISTRICT	\$93.47
2016	005	GREEN MOUNTAIN FIRE DISTRICT	\$402.89
2016	006	JACKS CREEK FIRE DISTRICT	\$24.61
2016	007	BRUSH CREEK FIRE DISTRICT	\$14.62
2016	008	CRABTREE FIRE DISTRICT	\$105.07
2016	009	SOUTH TOE FIRE DISTRICT	\$48.24
2016	010	PENSACOLA FIRE DISTRICT	\$13.26
2017	001	BURNSVILLE FIRE DISTRICT	\$57.90
2017	002	CANE RIVER FIRE DISTRICT	\$64.21
2017	003	EGYPT FIRE DISTRICT	\$197.18
2017	004	RAMSEYTOWN FIRE DISTRICT	\$118.84
2017	005	GREEN MOUNTAIN FIRE DISTRICT	\$404.64
2017	006	JACKS CREEK FIRE DISTRICT	\$63.73
2017	007	BRUSH CREEK FIRE DISTRICT	\$17.25
2017	008	CRABTREE FIRE DISTRICT	\$576.36
2017	009	SOUTH TOE FIRE DISTRICT	\$140.68
2017	010	PENSACOLA FIRE DISTRICT	\$17.68
2017	011	PRICES CREEK FIRE DISTRICT	\$46.40
2018	001	BURNSVILLE FIRE DISTRICT	\$7,429.99
2018	002	CANE RIVER FIRE DISTRICT	\$2,215.71
2018	003	EGYPT FIRE DISTRICT	\$4,125.58
2018	004	RAMSEYTOWN FIRE DISTRICT	\$1,812.47
2018	005	GREEN MOUNTAIN FIRE DISTRICT	\$1,601.05
2018	006	JACKS CREEK FIRE DISTRICT	\$2,618.47

2018	007	BRUSH CREEK FIRE DISTRICT	\$1,348.40
2018	008	CRAETREE FIRE DISTRICT	\$9,882.37
2018	009	SOUTH TOE FIRE DISTRICT	\$9,861.40
2018	010	PENSACOLA FIRE DISTRICT	\$2,741.48
2018	011	PRICES CREEK FIRE DISTRICT	\$8,831.41
TOTAL			\$55,985.30

Detailed District Payment Report

03-01-2019 to 03-31-2019

Year	District Code	District Name	Taxpayer Name	Address	Amount
TOTAL					\$0.00

Outstanding Balances Report

As of 03-31-2019

Year	Amount	County	District	Interest	Advertising	Penalties	Waste	Additional Fees
2008	\$14,193.70	\$6,591.31	\$588.99	\$6,810.28	\$56.00	\$147.12	\$0.00	\$0.00
2009	\$13,224.50	\$6,791.07	\$520.04	\$5,841.39	\$72.00	\$0.00	\$0.00	\$0.00
2010	\$15,444.66	\$8,400.82	\$813.80	\$6,134.04	\$96.00	\$0.00	\$0.00	\$0.00
2011	\$22,280.29	\$12,111.41	\$1,199.37	\$8,859.66	\$112.00	\$17.85	\$0.00	\$0.00
2012	\$26,714.04	\$14,693.39	\$1,660.34	\$9,937.06	\$144.00	\$279.25	\$0.00	\$0.00
2013	\$24,739.10	\$15,067.93	\$1,377.56	\$8,041.61	\$252.00	\$0.00	\$0.00	\$0.00
2014	\$36,281.09	\$21,181.92	\$1,814.32	\$9,252.44	\$200.00	\$456.68	\$0.00	\$0.00
2015	\$38,056.43	\$25,494.23	\$2,397.39	\$8,519.77	\$260.00	\$270.24	\$0.00	\$0.00
2016	\$100,935.00	\$60,843.01	\$4,426.56	\$15,500.02	\$516.00	\$377.82	\$4.00	\$0.00
2017	\$132,497.68	\$107,549.77	\$9,001.43	\$14,057.12	\$1,048.00	\$841.36	\$0.00	\$0.00
2018	\$573,905.49	\$509,239.14	\$41,585.73	\$17,435.10	\$0.00	\$5,645.52	\$0.00	\$0.00
Total	\$998,271.98	\$787,964.00	\$65,385.53	\$110,368.49	\$2,756.00	\$8,035.84	\$4.00	\$0.00

Yancey County Tax Office

County/District Collection Percentage Report
As of: 03-31-2019

Run Date: 04-01-2019

2018
County

Net Levy \$
12,654,903.01

Collections \$
12,146,414.76

Collections %
95.99

Districts

Name	Net Levy \$	Collections \$	Collections %
001 - BURNSVILLE FIRE DISTRICT	193,877.96	187,784.73	96.86
002 - CANE RIVER FIRE DISTRICT	74,123.98	71,968.53	97.10
003 - EGYPT FIRE DISTRICT	78,038.84	75,912.30	97.28
004 - RAMSEY TOWN FIRE DISTRICT	24,452.74	23,038.53	94.22
005 - GREEN MOUNTAIN FIRE DISTRICT	27,299.29	25,195.56	92.30
006 - JACKS CREEK FIRE DISTRICT	66,595.87	62,878.36	94.42
007 - BRUSH CREEK FIRE DISTRICT	39,381.20	37,599.95	95.48
008 - CRABTREE FIRE DISTRICT	174,298.32	166,243.87	95.38
009 - SOUTH TOE FIRE DISTRICT	193,254.41	185,279.66	95.88
010 - PENSACOLA FIRE DISTRICT	95,936.61	93,122.73	97.07
011 - PRICES CREEK FIRE DISTRICT	153,903.73	150,553.00	97.83

District Totals

Net Levy \$
1,121,162.95

Collections \$
1,079,577.22

Collections %
96.29

YANCEY COUNTY 2019-2020 BUDGET CALENDAR

FEBRUARY 2019

THURSDAY, FEB 14

DISTRIBUTION OF 2019-2020 BUDGET PACKETS TO DEPT HEADS

MARCH 2019

THURSDAY, MAR 14

DEPT HEAD 2019-2020 PACKETS DUE BACK TO FINANCE OFFICE

FRIDAY, MAR 29

REQUESTS DUE BACK FROM NONPROFITS AND OUTSIDE ENTITIES

APRIL 2019

WEEK OF APRIL 8

BUDGET WORK SESSION(S) WITH COUNTY MANAGER & FINANCE

MONDAY, APRIL 15 @ 9:00 A.M.

SPECIAL MEETING WITH COMMISSIONERS

1. 2019-2020 BUDGET WORK SESSION
2. 2018-2019 AMENDMENT, IF NEEDED

MAY 2019

MONDAY, MAY 6 @ 9:00 A.M.

SPECIAL MEETING WITH COMMISSIONERS

1. 2019-2020 BUDGET WORK SESSION
2. 2018-2019 AMENDMENT, IF NEEDED

MONDAY, MAY 20 @ 9:00 A.M.

SPECIAL MEETING WITH COMMISSIONERS

1. 2019-2020 BUDGET WORKSESSION
2. DEPT HEAD & AGENCY DISCUSSIONS, IF REQUESTED

JUNE 2019

MONDAY, JUNE 3 @ 9:00 A.M.

SPECIAL MEETING WITH COMMISSIONERS

1. FINAL 2019-2020 BUDGET WORKSESSION
2. 2018-2019 AMENDMENT, IF NEEDED

MONDAY, JUNE 10 @ 6:00 P.M.

REGULAR MEETING WITH COMMISSIONERS

1. PUBLIC HEARING FOR THE 2019-2020 FISCAL YEAR BUDGET
2. ADOPTION OF THE 2019-2020 FISCAL YEAR BUDGET

MONDAY, JUNE 24 @ 9:00 A.M.

SPECIAL MEETING WITH COMMISSIONERS (ONLY IF NOT ADOPTED ON THE 10TH)

1. ADOPTION OF THE 2019-2020 FISCAL YEAR BUDGET
2. FINAL 2018-2019 BUDGET AMENDMENT (IF NEEDED)

Tonier Cain Proposal for Mitchell & Yancey Counties – September 12-14, 2019

Tonier Cain-Muldrow is a trauma survivor and internationally recognized trauma-informed care expert. Her work has focused on heightening awareness of the characteristics and effects of trauma and improving the performance of service providers, businesses, government agencies and others who interact with trauma victims and survivors. Yancey and Mitchell Counties are working to bring Tonier to present on her experiences and provide community education.

Goals:

- Bridge substance use prevention and recovery education, initiatives, and communities to increase the understanding and capacity of local partners and coalitions.
- Prevent opioid and other substance use in Yancey and Mitchell Counties by increasing awareness, addressing family cycles of addiction, and affecting system changes within agencies interacting with people in recovery and in active substance use.
- Support people in recovery and people seeking recovery.
- Reduce stigma.
- Support community-based processes leading to environmental change that link prevention and recovery communities within the broadest possible participation of the local community.
- Prevent and/or mitigate adverse childhood experiences (ACEs) and minimize their life-long and generational effects.
- Increase our community resilience and collaboration through a strong network of services.

Goals will be accomplished via:

- Education for service-providers regarding the effects of trauma related to substance use and addiction, and its impact on families and people seeking services and recovery.
- Education for service providers in how their behaviors and attitudes support the recovery of those actively and no longer using.
- Education for service-providers and the public on substance use prevention concepts and resources available to help prevent young people from using substances.
- Events that encourage full community presence and interface, increasing empathy and willingness to advocate on behalf of those in addiction and recovery.
- Events to appreciate and celebrate community action related to prevention, recovery, and healing of trauma from addiction.
- Supporting system changes within agencies by developing and encouraging the use of accountability plans.

Approach:

- Provide screening of Tonier Cain's movie – *Healing Neen*.
- Provide full day of education and workshops with Tonier Cain and local providers on topics related to prevention, recovery, trauma-informed care, adverse childhood experiences, and community resources and supports.
- Leverage the education provided by this event with accountability measures that change service provider behavior. Work with agency supervisors prior to the event to recruit staff and create buy-in for use of the checklist as a supervisory and technical assistance tool.
- Maintain a broad focus regarding who in our community serve in roles that are impactful on whether families in addiction and recovery receive needed services.
- Provide events that elevate stories of recovery, reduce stigma, and celebrate those actions and conditions that have made healing possible.
- Provide Continuing Education credits for law enforcement and others

Event schedule (proposed): September 12-14, 2019

- Thursday night – Sept. 12th
 - Screening of Tonier's film *Healing Neen* with Q&A
 - Childcare provided
 - Book-signing
 - *Target audience – service providers*
- Friday – Sept. 13th
 - Professional development workshop with keynote presentation by Tonier Cain
 - Break-out sessions on topics related to trauma-informed care for professionals
 - Resource fair
 - *Target audience – agencies and service providers*
- Saturday – Sept. 14th
 - Recovery Rally with keynote speaker (*Richie Tannerhill?*)
 - Family-friendly activities including inflatables, food, celebrations, etc.
 - Resource fair
 - *Target audience – people in recovery and seeking recovery, recovery allies, agencies and service-providers*

Collaboration of agencies already committed to the event:

Partners Aligned Toward Health	Mitchell Yancey Substance Abuse Task Force
Blue Ridge Partnership for Children	Yancey Alliance for Young Children
Mitchell Yancey Healthy Families Program	Mountain Community Health Partnership
RHA – Prevention	Children's Developmental Services Agency
Toe River Health District	Yancey County Sheriff's Department
24 th Judicial District Guardian Ad Litem Program	

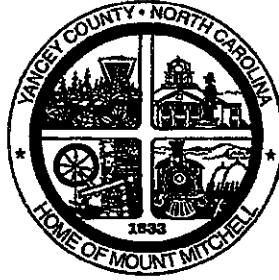
NC Cooperative Extension – Empowering Youth and Families Program
Toe River Advocates for Community Education and Support

Partners/sectors to invite – building community collaboration:

Law enforcement, Department of Social Services, Drug Treatment Court, judicial system, healthcare providers, schools, Celebrate Recovery, Probation and Parole, faith community, Mayland Community College, youth, Resources for Resiliency, SAFE Project, Northwestern Regional Housing Authority, Appalachian Youth to Youth, media, more...

Attachment K

COUNTY MANAGER
Lynn Austin



COMMISSIONERS
Jill Austin
David Grindstaff
Mark Ledford
Johnny Riddle
Jeff Whitson

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

April 10, 2019

Representative Michele Presnell
General Assembly
306B2 Legislative Office Building
300 N. Salisbury Street
Raleigh, NC 27603-5925

Representative Presnell:

The Yancey County Board of Commissioners have received a request from the North Carolina Trappers Association regarding their campaign to establish a season for taking foxes with weapons and by trapping. Members of this Association attended the Yancey County Board of Commissioner's meeting on April 8, 2019. They have requested that we contact you on this subject matter.

By consensus the Yancey County Board of Commissioners, support their request for a season for taking foxes with weapons and trapping.

If you require additional information, please feel free to contact us.

Sincerely,

Jeff Whitson, Chairman

Mark Ledford, Vice-Chair

Jill Austin, Commissioner

David Grindstaff, Commissioner

Johnny Riddle, Commissioner

COUNTY MANAGER
Lynn Austin



COMMISSIONERS
Jill Austin
David Grindstaff
Mark Ledford
Johnny Riddle
Jeff Whitson

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

April 10, 2019

Senator Ralph Hise
NC Senate
300 N. Salisbury Street
Room 312
Raleigh, NC 27603-5925

Senator Hise:

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Mark Ledford, Vice-Chair

Jill Austin, Commissioner

David Grindstaff, Commissioner

Johnny Riddle, Commissioner

COUNTY MANAGER
Lynn Austin



COMMISSIONERS
Jill Austin
David Grindstaff
Mark Ledford
Johnny Riddle
Jeff Whitson

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

April 10, 2019

To Whom It May Concern:

The Yancey County Commissioners Board decided to endorse the local law allowing fox trapping for several reasons.

The main reason for our support is the proposed bill was and is endorsed by the North Carolina Wildlife Resource Commission. Their study shows every county in North Carolina has a sustainable population to accommodate trapping.

Yancey County citizens have a strong sense of independence. They want to use their property as they see fit. The current law unnecessarily limits their use of their own land. With the new law, they determine if someone or themselves trap fox or not.

The North Carolina Wildlife Resource Commission's study showed a significant increase in coyote catches in counties that allowed fox trapping. We felt based on the evidence presented that our support would help with the ever-increasing population of coyotes in Yancey County.

If you should require additional information, please do not hesitate to contact me.

Sincerely,

Jeff Whitson, Chairman
Yancey County Board of Commissioners

Status of Cane River Park as of 8APR2019

As of today we are still waiting for the Environmental Historic Preservation(?) section of FEMA to make a decision regarding the fate of the berm. Their primary concern is for the Appalachian Elktoe Mussel. Documentation from the Riparian Buffer Mitigation Plan presented to NCDOT during the repair of the berm from the flood events of 2004 was provided to FEMA. In section 5.5.1 *Federally Endangered Species*, it is noted that "No federally protected species have been documented within 1.0 mile of the property." The land owner was given permission to re-construct the berm. EHP is considering the document, but has yet to make their final decision.

Six Courses of Action have been proposed to FEMA and EHP. The COA's, ranked in order of most desirable for Yancey County are (COA 3, 2, 4, 5, 6, 1)

FEMA has requested and we have provided information regarding park usage, demographics, programs,

An agreement with Anchor QEA has been drafted and is ready for implementation once EHP makes their decision and the County determines the feasibility of the recommended COA(s).

Various courses of action have been identified for removal of the inert debris (rock, sand, non-contaminated dirt):

(1) Activate the previously identified site owned by Freddy Penland and take the inert materials there. According to Kris, although it is not preferable, it is allowable for the land owner to authorize a site for use and then close it to future use once the inert debris (beneficial fill) is in place.

(2) Request that the approved site on Prices Creek be activated. The issue with this COA is that it is typically used just for vegetative debris such as trees and stumps that can be ground. It is unlikely they would accept rocks and gravel.

(3) Re-arrange the inert material on-site by simply pushing the rock, sand, and dirt up against the inside of the berm, similar to what was done previously during the initial grading of the property.

(4) Use a combination of COA 1 & 3, by using some of the inert debris to shore up the berm and fill in the storm water retention pond that has never worked. Anything that is left over can be taken to Mr. Penland's property.

The COA that we use will depend on what FEMA allows.

Per the FEMA rep Simon Betzel, Yancey County has done its due diligence in completing all assigned tasks and requests for information. The delay is a result of a shortage of EHP personnel.

Overview:

Cane River Park

Cane River Park is the crown jewel of the Yancey County Parks and Recreation system. The push for a new comprehensive recreation facility originally began in the early 2000's, but construction on the project didn't begin until 2009 due to the Recession. The first element of the park was nothing more than a ¾ mile walking trail, but it was a huge hit in the community since there was no safe place for people to walk, run, or ride their bikes. A frequent visitor to the park once said the park had literally saved her life. Depression had caused her to

gain over 200 pounds within just a few years. She did not feel comfortable joining a gym but was able to lose more than 200 pounds she had gained in virtually anonymity while walking at the park.

This is the only park of it's kind anywhere in Yancey County or even the surrounding counties of Madison and Mitchell. The park is regularly used by school groups for field trips, civic groups for various outings, amateur model aviators, special needs and afterschool groups for exercise classes, family reunions and birthday parties, and is planned to be used for outdoor concerts and festivals in the future.

ENVIRONMENTAL - Local non-profit organizations have obtained grant funding to re-introduce native river cane along the banks of the Cane River to help secure the river bank. A member of the Easter Band of Cherokee Indians would periodically come to harvest the river cane and produce baskets and other items consistent with their traditions. Another environmental group (Toe River Valley Watch) brings groups of elementary school children to explore the various creatures and critters along and in the Cane River.

ECONOMIC - Since the park was in its infancy when the remnants of Hurricane Florence came through the county, it is difficult to identify the economic impacts. In the few seasons that the youth baseball and soccer programs were in full swing at the park the sales of concessions during league play and admission fees during tournaments were significant to their budgets. Cane River Park was not built to be a cash cow for Yancey County, but rather to be a much needed service to its citizens.

LEGAL - When the park was purchased in 2009, the land owner stipulated that the height of the berm be maintained at the current level circa 2009. This was annotated in the purchase agreement signed by Yancey County.

EFFECTS ON LIVES AND PROPERTY - 3 private landowners and one business downstream on the east bank of the river will have the lowers portion of their fields flooded each time the water rises more than a few feet.

NATURAL FLOODPLAIN FUNCTION - I have no data nor expertise with which to base an opinion regarding the floodplain in this area.

SOCIAL - *Extract from 2015 Yancey County Community Health Assessment*

*****NOTE***** *Since the production of this information Yancey County is now a Tier 2 county. Historically, the County teeters between Tier 1 & 2 from year to year.*

According to the North Carolina State Center for Health Statistics, the rates of heart disease, cancer and respiratory disease are higher for Yancey County than for the State. Additionally, there is a high prevalence of the risk factors linked to these diseases. According to Western NC regional data 64.7% of adults are overweight or obese, and 19.2% do not meet national recommendations for physical activity. These issues are also affecting the county's children. According to the NC Nutrition and Physical Activity Surveillance System, rates of childhood overweight/obesity for children ages 2 to 4 are significantly high (23.6% vs. 29.4% for the state).

As a result of geographic isolation and a lack of resources and employment opportunities in the area, Yancey County is a Tier 1 county. Yancey County had an economic distress ranking of 44, a population less than 50,000, and a poverty level of 20.1%. This means that the county is a economically distressed community indicating that its residents are at-risk for developing health issues. With that being said, it is important to focus our efforts on those who are most vulnerable, undeserved, and facing disparities to ensure health equity among our residents. Those at-risk populations in Yancey County include low-income residents, the un- or under- insured, residents with limited educational attainment, residents with chronic disease and unhealthy behaviors, and minorities.

Healthy Living Lifestyles/Behaviors and Chronic Disease Prevention has been one of the top three health priorities identified through the Community Health Assessment since at least 2007, and remains one of the top three health concerns today.

FACTS:

- Purchased through the North Carolina Parks and Recreation Trust Fund (DENR) and must be used as a park for 15 more years (until 2034)
- Not suitable for commercial or residential development
- Only soccer field that is located on publicly accessible property, other than school soccer fields
- Only soccer field that can accommodate all levels of local recreational youth soccer league
- Has two of the three youth baseball fields in the county
- Has the only adult softball field in the county
- Has the only walking/running trail in the county
- Has the only wheelchair-accessible fishing ramp in the county
- Has the only outdoor fitness equipment in the county
- Grant funding (\$350k) has been secured to install lights on the baseball/softball fields. Performance period for the grant funding is expected to end in June 2020
- Since purchasing the first tract of land in 2009, Yancey County and community partners have invested approximately \$1.5 million in developing the park
- The berm along the Cane River that protects the park during flood events was constructed in 1977-78 by the previous land owner
- After the berm was breeched in 2004 the land owner reconstructed the berm using dirt, rock, and sand from the property. It was not fortified, nor were plants/trees placed along the river bank to secure the soil (Reference Riparian Buffer document)
- It is highly unusual to find flat land suitable for park facilities in the mountains of Western North Carolina

Courses of Action

COA 1 – Do Nothing

Pro's

- Little or no cost to any government entity (local, state, federal)

Con's

- The county loses its primary means of providing recreation to the citizens
- Could limit the county's relationship with local organizations that have contributed generously to the development of the park
- Future of local recreational youth soccer league may not be sustainable without these soccer fields
- Citizens lose access to the only walking/running trail in the county, the only wheelchair accessible fishing ramp in the county, and the only outdoor fitness equipment in the county
- By not repairing the damage to the berm, the local landowners would continue to have their farm and flooded on a regular basis (3 private landowners & 1 business)
- During flood events Whittington Rd and Monroe King Rd will be under water, thus cutting off 60 homes

COA 2 – Rebuild the berm to pre-flood conditions

Pro's

- Minimal cost to all agencies
- Park would be protected

- Baseball/softball field lights could be installed with little risk of flood damage
- Passive recreation and organized sports/activities would continue
- Quickest method to get the park back in business
- Walking trail could stay in place
- Homeowners would be less likely to be cut off during flood events
- All recreation facilities would remain consolidated in one location

Con's

- This type of repair will continue to be breeched
- A breach could necessitate this entire process again
- Continual additional costs of repairing flooded soccer fields
- Accelerated deterioration of playground and outdoor fitness equipment due to repeated flooding
- It were not fortified, nor were plants/trees placed along the river bank to secure the soil

COA 3 – Rebuild with Bio Engineering**Pro's**

- Fortifying with Bio materials decrease the likelihood of a similar event in the future
- Walking trail could stay in place
- Baseball/softball field lights could be installed with little risk of flood damage
- Adjacent private landowners/business property protected
- Park would be well protected
- Passive recreation and organized sports/activities would continue
- Homeowners would be less likely to be cut off during flood event
- All recreation facilities would remain consolidated in one location

Con's

- More expensive than rebuilding to the previous condition
- Could take a little longer than COA 2

COA 4 – Do not rebuild the berm, but relocate the section of the park that is in the flood way (Soccer fields, playground, picnic shelter, outdoor fitness equipment)**Pro's**

- Baseball/softball program would be unaffected and could return to business as usual
- Baseball/softball field lights could be installed
- Soccer program could continue with minimal interruption
- Parking lot could be relocated outside the flood way to the area where the batting cages are located
- Playground and fitness equipment could be relocated to east end of the park – out of the flood way

Con's

- Most expensive COA since it would involve purchasing land
- Could take much longer than COA 1 & 2 since the property would need to be developed
- Youth League field on southern side of park would still be susceptible to flooding.
- Primary recreation facilities would be in separate locations, thus creating a staffing issue. The Rec Dept is very small and the funds to purchase additional mowers, trailers, and other equipment is extremely limited

- Soccer Fields would be unavailable for a period of time until a new location could be chosen, developed, and constructed
- If the berm is not replaced, a foot bridge would need to be constructed to re-connect the walking trail across that span

COA 5 – Relocate Entire Park

Pro's

- Facility could be located in a more centralized location

Con's

- 25-30 acres of land that is suitable for a recreation park and in a reasonable location will be very difficult to find
- The cost could be prohibitive, depending on the location
- Many programs and activities will cease until the re-construction is complete

COA 6 – Build Partial Berm Out of Floodway AND Relocate the Elements Listed in COA 4

Pro's

- Same as COA 4 AND Baseball/softball fields would be protected from flood waters

Con's

- Same as COA 4

ASSUMPTION OF LEASE AGREEMENT

THIS LEASE ASSUMPTION AGREEMENT ("the Assumption") is entered into as of the dates below, and effective March 1, 2019, by and between North Carolina Community Care Networks, Inc., a North Carolina non-profit corporation ("N3CN"), and Yancey County, a Body Politic and Corporate of the State of North Carolina ("Landlord"), each a "Party" and collectively, the "Parties".

WHEREAS, on July 1, 2018, Community Care of Western North Carolina, a North Carolina non-profit ("CCWNC") entered into a one (1) year lease agreement ("the Lease") with Landlord under which CCWNC leased certain office space located at 202 Medical Campus Drive in Burnsville Township, North Carolina from Landlord; and

WHEREAS, N3CN is taking over certain of CCWNC's business operations and wishes to assume the Lease from CCWNC in order to continue those operations.

NOW, THEREFORE, in consideration of the Premises, and for the promises and mutual consideration contained herein, and for other consideration acknowledged by the Parties, and wishing to be legally bound, the Parties hereby agree as follows:

1. N3CN will assume the Lease and all obligations and privileges appertaining thereto, including any amendments and attachments, effective March 1, 2019.
2. All terms and conditions of the Lease, including all amendments and attachments, will remain in force and effect as if N3CN were the party CCWNC, except that § 17 (Notices) is amended by striking the notice address for CCWNC contained therein and replacing it with the following address:

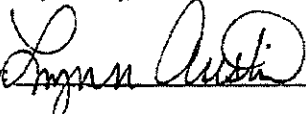
North Carolina Community Care Networks, Inc.
Attn: General Counsel
2300 Rexwoods Drive
Raleigh, NC 27607

3. Upon expiration of the Lease term on June 30, 2019, the Lease shall continue on a month-to-month basis, subject to termination by either Party upon thirty (30) days' written notice to the other Party.
4. This Agreement will inure to the benefit of the Parties, and their successors in interest.
5. This Agreement may be executed in multiple copies and may be signed and transmitted electronically. Electronic copies and signatures will be legally binding the same as original hardcopies with signatures.
6. This Agreement, together with the Lease and any amendments and attachments thereto, contains the complete understanding between the Parties and supersedes any prior or contemporaneous oral or written agreements as to the subject matter of this Agreement.

IN WITNESS WHEREOF, the duly authorized representatives of the Parties execute this Assumption of Lease Agreement.

LANDLORD:

Yancey County, North Carolina

By: 

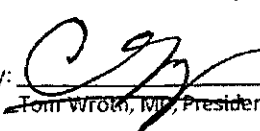
Name: Lynn Austin

Title: Yancey County Manager

Date: 4-12-19

TENANT:

North Carolina Community Care Networks, Inc.

By: 
~~Tom Wroton, MD, President~~ Christopher Woodfin
VP & CFO

Date: 4/11/19

**RESOLUTIONS OF YANCEY COUNTY AND THE TOWN OF BURNSVILLE
REGARDING DESIGNATIONS OF BUILDING INSPECTORS**

WHEREAS pursuant to NC Gen. Stat. §153A-253, “a county may designate an inspector...from a city to serve as a member of the county inspection department, with the approval of the governing body of the ...city”; and

WHEREAS Yancey County desires to designate John David England and Ronnie Tipton who are presently building inspectors with the Town of Burnsville to serve as members of the Yancey County Inspections Department for the purposes of doing building inspections; and

WHEREAS it is the intent of the Town of Burnsville to approve this designation; and

WHEREAS pursuant to NC Gen. Stat. §160A-413, “a city council may designate an inspector from any...county to serve as a member of its inspection department with the approval of the governing body of the...county”; and

WHEREAS the Town of Burnsville desires to designate Neil McCurry and Able Wilson who are presently building inspectors with Yancey County to serve as members of the Town of Burnsville Inspections Department for the purposes of doing building inspections; and

WHEREAS it is the intent of Yancey County to approve this designation.

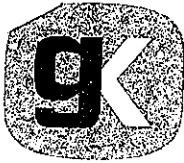
NOW THEREFORE, be it **RESOLVED** by the Yancey County Board of Commissioners that Ronnie Tipton and John David England are designated as members of the Yancey County Inspections Department for the purposes of performing building inspections as permitted in NC Gen. Stat. §153A-253 and it is further **RESOLVED** that the designation by the Town of Burnsville of Neil McCurry and Able Wilson as members of the Town of Burnsville Inspections Department for purposes of performing building inspections as permitted in NC Gen. Stat. §160A-413 is hereby approved; and

IT IS RESOLVED by the Town Council of the Town of Burnsville that Neil McCurry and Able Wilson are designated as members of the Town of Burnsville Inspections Department for purposes of performing building inspections as permitted in NC Gen. Stat. §160A-413 and it is further resolved that the designation by Yancey County of John David England and Ronnie Tipton as members of the Yancey County Inspection Department for purposes of performing building inspections as permitted by NC Gen. Stat. §153A-253 is hereby approved.

Resolved this the _____ day of _____, 2019.

**TOWN OF BURNSVILLE
BY:**

**YANCEY COUNTY
BY:**



**GOULD KILLIAN
CPA GROUP, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

Charles E. Killian
G. Edward Towson, II
Harvey W. Jenkins
Shon P. Norris
Eric W. Michael
Daniel R. Mullinix

March 21, 2019

To the Board of Commissioners
Yancey County
110 Town Square
Burnsville, NC 28714

We are pleased to confirm our understanding of the services we are to provide Yancey County for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Yancey County as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Yancey County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Yancey County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Required schedules for the Law Enforcement Officers' Special Separation Allowance
- 3) Required schedules for the Local Government Employees' Retirement System
- 4) Required schedules for Other Postemployment Benefits

We have also been engaged to report on supplementary information other than RSI that accompanies Yancey County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

- 1) Combining and individual fund statements, budgetary schedules, other schedules
- 2) Schedule of expenditures of federal and state awards

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of Yancey County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Yancey County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards

applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Yancey County's major programs. The purpose of these procedures will be to express an opinion on Yancey County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of Yancey County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the

Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on prior to the completion of final field work.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Board of Commissioners of Yancey County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gould Killian CPA Group, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gould Killian CPA Group, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal or state oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.


We expect to begin our audit in June 2019 and to issue our reports no later than October 31, 2019. Daniel R. Mullinix is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$53,900 for the financial statement audit and compliance audit on up to 1 major program. An additional fee of up to \$2,950 will apply for each additional major Federal program or \$2,250 for each additional major State program. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Yancey County
March 21, 2019
Page 7 of 7

We appreciate the opportunity to be of service to Yancey County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Daniel R. Mullinix
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Yancey County.

Signature:



Title:

Chairman, Yancey County Bd of Commissioners

Date:

4-8-19

SHARRARD, MCGEE & Co., P.A.

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

1321 LONG STREET • POST OFFICE BOX 5869 • HIGH POINT, NORTH CAROLINA 27262

(336) 884-0410
FAX (336) 884-1580

OFFICES
HIGH POINT
GREENSBORO

Report on the Firm's System of Quality Control

July 28, 2017

To the Owners of
Gould Killian CPA Group, P.A. and the
Peer Review Committee of the North Carolina Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Gould Killian CPA Group, P.A. (the firm) in effect for the year ended January 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

July 28, 2017

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gould Killian CPA Group, P.A. in effect for the year ended January 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Gould Killian CPA Group, P.A. has received a peer review rating of *pass*.

Shaward, M. L. & Co. P.A.

The	Governing Board
of	Board of Commissioners
	Primary Government Unit
	Yancey County
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Gould Killian CPA Group, P.A.
	Auditor Address
	100 Coxe Avenue, Asheville, NC 28801

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/19	10/31/19

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

County and Multi-County Health Departments: The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on

eligibility determination as required by OSA and in accordance with the instructions and timeline provided by OSA.

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 12).

10. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

12. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

13. The Auditor shall submit the report of audit in PDF format to LGC Staff when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

If the OSA designates certain programs to be audited as major programs, as discussed in Item 2, a turnaround document and a representation letter addressed to the OSA shall be submitted to LGC Staff.

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

15. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 26 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

17. Special provisions should be limited. Please list any special provisions in an attachment.

18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

19. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

20. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

21. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

22. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

23. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

24. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

25. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

26. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

27. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

28. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

FEES FOR AUDIT SERVICES

For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter, but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8, 9, and 12 for details on other allowable and excluded fees.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year audit fee on file with the LGC, the LGC calculation prevails.

20 NCAC 03 .0505: All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law.

PRIMARY GOVERNMENT FEES

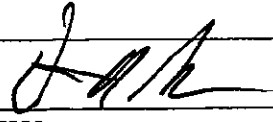
Primary Government Unit	Yancey County
Audit	\$Fixed: \$48,900 (incl 1 major prgm) Var: \$2,250-2,950 per add'l prgm
Writing Financial Statements	\$5,000 (Total Fixed \$53,900)
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval	\$46,500.00

DPCU FEES (if applicable)


Discretely Presented Component Unit	
Audit	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm Gould Killian CPA Group, P.A.	
Authorized Firm Representative (typed or printed) Daniel R. Mullinix	Signature 
Date 3-21-2019	Email Address dmullinix@gk-cpa.com

GOVERNMENTAL UNIT


Governmental Unit Yancey County	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed) Jeff Whitson, Chairman	Signature 
Date 4-8-19	Email Address jeff.whitson@yanceycountync.gov
Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

(Pre-audit certificate not required for charter schools)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer (typed or printed) Brandi Burleson, Finance Officer	Signature 
Date of Pre-Audit Certificate 4/8/19	Email Address brandi.burleson@yanceycountync.gov

Attachment P

COUNTY MANAGER
Lynn Austin



COMMISSIONERS
Jill Austin
David Grindstaff
Mark Ledford
Johnny Riddle
Jeff Whitson

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

March 28, 2019

Mr. Bob D. Chandler, Jr,
State Director
USDA Rural Development, NC
1301 Mail Service Center
Raleigh, NC 27699-1301

Dear Mr. Chandler:

Yancey County is submitting a USDA RBDG Grant, titled "THE WESTERN NC CORN INITIATIVE" on March 29, 2019.

If awarded funds from this grant will purchase corn processing equipment, on behalf of Toe River Aggregation Center Training Organization Regional, Inc (TRACTOR), a producer-owned organization, comprised of small-scale corn and vegetable farmers. Yancey County will lease this equipment to the organization at fair market value for the foreseeable future.

This equipment will ultimately benefit small scale corn producers in Yancy County, and other counties in Western North Carolina. The processing equipment will be used to further process and distribute both sweet corn and dry corn for ultimate distribution to food retailers, restaurants, schools and breweries throughout the State.

Yancey County, and the surrounding counties in this region will directly benefit. This project is part of a broad-based initiative to focus on producing and marketing a single product -- CORN. We are increasing our output of specialty dry corn and will provide dry corn products to the specialty food industry as well as our growing craft brewing industry.

B. Executive Summary:

Project summary description, including a statement whether the application is an *initial* or *subsequent* application for technical assistance, equipment, realty, or WW/infrastructure purposes, proposed grant period start and end dates, source and use of matching funds, and certification that the applicant has no currently outstanding Federal Judgments.

Yancey County, North Carolina is applying for an RBDG Grant that will be used to purchase food processing equipment valued at \$96,000. The equipment that will be purchased will be used to process and store corn grown in the region. The ultimate beneficiaries of this grant are farmer-producers in and around Yancey County that will benefit from having an expanded market for their corn products. All of the farmer-producers are members of TRACTOR, Inc.

Yancey County is known for its great tasting sweet corn. The high elevation and regional production practices result in a sweeter tasting corn that matures later than in other areas of the state. To capitalize on the popularity of the region's corn, growers in and around Yancey County are expanding production of heirloom varieties of dry corn. This corn will be processed into cornmeal and grits and ultimately sold into food retailers, restaurants, and breweries in the region.

This is an initial grant request for this project. Project funds will be used to purchase equipment during the 9-month time period from July 1, 2019 through March 30, 2020. The equipment will be leased by Toe River Aggregation Center Training Organization Regional (TRACTOR, Inc.) from Yancey County at fair market value. The equipment will be located at TRACTOR's distribution/storage facility in Burnsville, NC. This location is an opportunity zone.

Yancey County certifies that they have no outstanding Federal Judgements. No matching funds are being provided by the county for the purchase of this equipment. However, Yancey County has been very supportive of the launch of TRACTOR, Inc. and has been an integral partner in the launch of this initiative.

Direct Cost. All funds are requested for direct cost to be used to pay for equipment. All equipment bids were undertaken in accordance with federal purchasing guidelines, with three written bids obtained for each item, including delivery and install. A written description of the bids, and pictures for the project are included in Appendix II.

TRACTORS' DRY CORN INITIATIVE		
<i>DRY CORN PROCESSING EQUIPMENT</i>		
A. Stone Mill/Sifter (Meadows Mills)	\$	33,458
B. Corn Husker/Sheller (Almaco)	\$	23,780
C. De-stoner (used, Forsbergs)	\$	2,500
D. Bag Loader, Scale	\$	3,195
E. Bag Closer	\$	96
F. Freezer, Storage Equipment	\$	14,640
G. Finished Product Scale	\$	680
H. Metal Detector	\$	12,000
I. Lab & Miscellaneous Equipment	\$	5,651
Total Dry Corn Processing Equipment	\$	96,000

COUNTY MANAGER
Lynn Austin



COMMISSIONERS
Jill Austin
David Grindstaff
Mark Ledford
Johnny Riddle
Jeff Whitson

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

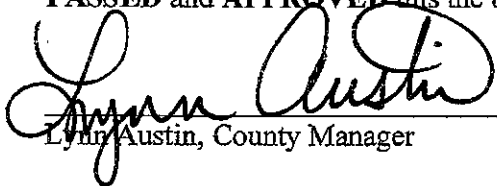
Resolution of Yancey County Board of Commissioners Allowing An Application for Financial Assistance with the United States Department of Agriculture, (hereinafter "USDA")

WHEREAS Toe River Aggregation Center Training Organization Regional Inc., (hereinafter "TRACTOR") is undertaking and sponsoring the Western North Carolina Corn Initiative (hereinafter "Initiative"); and

WHEREAS, Yancey County desires to assist TRACTOR in sponsoring the Initiative by applying for financial assistance with the USDA, Rural Development's RBDG GRANT.

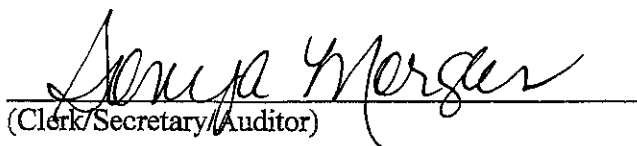
THEREFORE, be it **RESOLVED** by the Yancey County Board of Commissioners of Yancey County, NC that Lynn Austin, County Manager, and Sonya Morgan, Clerk, be allowed to sign all documents relating to the USDA Rural Development RBDG GRANT.

PASSED and APPROVED this the 8th day of April, 20 19.



Lynn Austin, County Manager

Attest:



(Clerk/Secretary/Auditor)